G R. S 58]

Previous references

Jud 445-9(1-4) 1911-12 (Municipal C

File No 25-11

Serial Nos 1 & 2

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1 and 2 ✓

Part B for September 1911.

SUBJECT

Affixing of receipt stamps for receipts issued for payment of Municipal taxes

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1. From The President Bangalore city Municipal Council No. 2284 / 11

Enclosing a copy of the city Municipal Council resolution for the reconsideration of the order passed in re. Municipal Conferring the powers of the Town Stamp Collector

2. do The same Officer No 2231 / 1911

Requesting reconsideration of the orders already passed in the matter.

G.P.S.—4,000—22-10-10

G.R.S. 11] 1911-12

GENERAL AND REVENUE SECRETARIAT

(Munl)

NOTES.

File No 25-11

FILE HEADING.

Affixing of receipt stamps for receipts issued for payment of Municipal taxes.

From

The President of the Bangalore city Munl Council.

No. 2 Dated 4.7.11 Received 8/7/11

Diary No. 160	Enclos /	Spare Copies	Serial No. /

BRIEF ABSTRACT OF LETTER.

Submits a copy of the Munl Council's resolution requesting Govt to reconsider their order No. 8665-705/Mnl 445-07-4 of 22nd April 1911 directing the Mnlty to issue stamped receipts in all cases where stamps should be used in conformity with the provisions of the Stamp Regulation as the Mnlty will be put to very heavy loss without any corresponding advantage.

NOTES AND ORDERS.

It is reported that the absence of stamps to receipts issued by the municipal officials does not seem to have been proved inconvenient or harmful to the holders of the receipt.

Submitted

NOTES—First sheet

G.P.B—15,000—21-4-09

G R S 12]
General and Revenue Secretariat

Mul File No 2 of 1911

Serial No

2) Submitted for orders.

~~Hon Mr~~ 3. Under sec 9 of the ~~13.11~~ Stamp Regulation, Govt may remit the stamp duty on receipts. The question ~~was raised on Municipal file no 445~~ of remitting such duty was raised in Municipal file no 445 of 1909 but it was ordered that Municipal Councils should conform themselves to the provisions of the Stamp Regulation. The law has been violated for a very long time, so long that the Municipal Councils now seems to feel aggrieved at the direction now issued, to conform to it - The order seems deserving of reconsideration

Hon R

4/12 Crs 14 7 11 Mul

5) The case of Cooperative societies stands on a different footing. They are exempted from Stamp Duty, through a

Note—Contn sheet

GPB—50 00 - 12 8 10

G R S 12]
General and Revenue Secretariat

Judl File No 25 of 1911

Serial No.

British India. But the municipalities in British India are not so exempt. The whole matter was considered before issuing final orders. The Municipal Council may be informed that Govt regret that they see no good grounds to reconsider the orders already passed

KBM
16/7/11

Dewan

12594
18/7/11

Dewan's order

A polite reply to the above effect may be sent. As the rules & regulations now stand, receipts have to be stamped otherwise there is risk of them being invalidated, & I am not prepared to alter the existing rules

Lee
14/8/11

Put up draft.

17/8/11

Draft put up
Secy)
Hon. 21/8/11

17/8/11
23/8/11
Issued
24/8/11

GPB—5000 12 8 10

NOTE—Contn sheet.

G R S 12]
General and Revenue Secretariat

File No. 25 of 19 11

(4

Serial No

The President Bangalore
City Municipal Council No 2231
dated 15 9 11

Observes that as the rules and regulations now in land receipts to be stamped as of Mercantile there is risk of their being invalidated that in the case of receipts given by Co-operative Societies referred to in the Mal Council's resolution stand on a different footing inasmuch as they are exempted from stamp duty throughout British India, while those given by Municipalities there are not so exempt & declines to reconsider the orders already passed in the matter

Note— Contn sheet

GPS—50 000— 12 8 10

No. 2
Encl One

Office of the Municipal Council,
Bangalore City, 4th July 1911.

From

The President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to Government Proceedings No. 8665-705/M1.445-09-4 dated the 22nd April last, directing that the Municipality should issue stamped receipts in all cases where stamps should be used in conformity with the provisions of the Stamp Regulation, I have the honour to submit herewith a copy of the Municipal Council's Resolution dated the 24th Ultimo, for the information of Government and re-consideration of the orders under report.

2. The existing practice of issuing receipts without stamps has been in force in this Municipality ever since it was instituted and the absence of stamps to receipts issued in any case either by the Shanbhogs or the Office does not seem to have proved inconvenient or harmful to the holder of the receipt.

The public, long accustomed to obtain receipts without stamps in the City never seem to have felt the necessity for the latter now, nor, do they appear to have complained to Government in the matter.

3. In bringing the above Government Order into effect, the Municipality will be put to very heavy loss without any corresponding advanatage. Even the Co-operative Societies have been exempted by Government

1911-12
190

From

The President, Municipal Comm.

To

The Secretary to the
Government of Mysore,
General and Revenue Depts
Bangalore

Dated 6th July 1911

Despatched 5th July 1911

Received

General No. 2.
No

Enclosure No. One

Submitting, for orders,
a copy of the Resolution
of the Municipal Council
in the matter of the City
Municipality conforming
to the provisions of the
Stamp Regulation

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(2)

from the provisions of the Stamp Regulation.

As it would be very hard under the above circumstances for the Municipality to conform to the Stamp Regulation now, I request you to be so good as to move Government to kindly re-consider the Order in question.

I have the honour to be

Sir,

Your most obedient servant,

For President.

Extract from the Proceedings of the Bangalore City Municipal Council at an Ordinary Meeting held on the 24th JUNE 1911.

x x x

Present.	Absent.
B. J. Kumaraswami Naik Esq President.	V. B. Nijagal Esq., Executive Engineer, Bangalore Division.
H. Subba Rao Esq Vice President.	A. K. Pani Esq., Health Officer.
A. Hayes Esq Amildar, Bangalore Taluk.	

Municipal Councillors.

Messrs -	Messrs -
D.B.Ramachandra Moodr	C.S.Doraswami Iyer
B.K.Garuda Char	B.Basappa
B.Ramachandrappa	Mir Mahomed Gows Razvi
D.Adeppa	G.H.Krumbiegel
B V.Ramaswami Chetty	M. Subbiah
H.Ramaiya	
B Hanumappa	
C Krishnamurti	
Beli Srinivasa Rao	
S.Venkatarangiengar	
D.Venkataramayya	
B.Usman Khan	

OOOOOOOOOOOOOOOOOO

3 Government Proceedings No 8665-705 –MI 445-09-4 dated the 22nd April 1911, passing orders in the matter of the Municipal Councils conforming to the provisions of the Stamp Regulation

Resolved that the Government be requested to re-consider their Order and allow the present system to continue, as it has been in vogue for over half a century and as the Municipality shall be put to very heavy loss without any counterbalancing advantages When the Co-operative Societies are exempted, it seems hard that the Municipal Corporation should be made to pay the Stamp Duty

(Sd) B J Kumaraswami Naik,
President

) C O P Y

For President

G.R.S 26]

File No. 25-4

Serial No. 2

Diary No of letter replied to 160

No. 224
Mdrs-11-
Dy 15.9.11

General and Revenue Secretariat
(Municpl)
, *the* 19

To
The President, Bangalore City
Municipal Council.

Date of issue 15.9.11

Signed by Mackwood

Sir,

With reference to your letter No. 2834-7-1911 submitting for orders a copy of the resolution of the Municipal Council's decision requesting for a reconsideration of Govt Order No. 8665-74 Fin 1645-09-4 G dated 22-4-1911 directing that Municpl Councils should issue stamped receipts in all cases in which stamps should be used in conformity with the provisions of

over

SUBJECT

the Stamp Regulation, circulated
I am directed to observe that as the rules
and regulations now stand, receipts have
to be stamped as otherwise there is risk
of their being invalidated; but
receipts given by
the case of Co-operative Societies
referred to in the Munft Council's resolution,
stands on a different footing inasmuch as
these are exempted from Stamp Duty
throughout British India, while those given by
Municipalities there, are not so exempted, and the
whole question was fully
considered before final orders
were passed in the matter I am to state
that Govt therefore regret that
they see no grounds to reconsider
the orders already passed, as suggested
by the Munft Council

I have &c.,

Secretary

List of enclosures,

Copied by

Examined by

G 11—20,000—X-9-10